

TOMOTSUNE & KIMURA

SANNO GRAND BUILDING
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04035579

File No. 82-5139
July 15, 2004

Office of International Corporate Finance
Division of Corporation Finance
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549
U.S.A.

SUPPL

Cybird Co., Ltd. - 12g3-2(b) Exemption

Ladies and Gentlemen:

In connection with the exemption of Cybird Co., Ltd. (the "Company") as a foreign private issuer pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934, we, on behalf of the Company, hereby furnish the Securities and Exchange Commission with the following information required by Rule 12g3-2(b):

Brief Description of Japanese Language Documents.

If you have any questions or requests for additional information, please do not hesitate to contact Hironori Shibata of Tomotsune & Kimura, Japanese counsel to the Company, with offices at Sanno Grand Building, 14-2, Nagatacho 2-chome, Chiyoda-ku, Tokyo 100-0014, Japan (telephone +813-3580-0800, facsimile +813-3593-3336).

Please kindly acknowledge your receipt of this letter by stamping and returning the enclosed copy in the self-addressed, stamped envelop provided for your convenience.

PROCESSED

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Very truly yours,

Hironori Shibata

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Enclosure

BRIEF DESCRIPTION OF JAPANESE LANGUAGE DOCUMENTS

Annual Securities Report

Annual securities report dated June 30, 2004 for the fiscal year ended March 31, 2004.

An annual securities report, required to be filed under the Securities and Exchange Law within three months after the end of the fiscal year, was filed with the Kanto Local Finance Bureau on June 30, 2004 and sets forth the following information:

PART ONE CORPORATE INFORMATION

- I. Outline of the company
 - 1. Changes in principal indicators of business operations, etc.
 - 2. History of the company
 - 3. Substance of business
 - 4. Related companies
 - 5. Employees
- II. Business operations
 - 1. Summary of results of operations, etc.
 - 2. Conditions of sales and purchase
 - 3. Material business issues to be dealt with
 - 4. Risks pertaining to operation of business, etc.
 - 5. Contracts material to operation of business
 - 6. Research and development activities
 - 7. Analysis of financial conditions and operating results
- III. Conditions of facilities
 - 1. Outline of capital expenditures, etc.
 - 2. Conditions of principal facilities
 - 3. Plans for establishment, disposal, etc. of facilities
- IV. State of the company
 - 1. Information concerning shares, etc.
 - 2. Acquisition, etc. of treasury stock
 - 3. Dividend policy
 - 4. Changes in share price
 - 5. Officers
 - 6. Conditions of corporate governance

- V. Financial condition
 - 1. Consolidated financial statements, etc.
 - 2. Non-consolidated financial statements, etc.
- VI. Outline of share handling, etc. in Japan
- VII. Information for reference

PART TWO INFORMATION ON THE GUARANTOR, ETC. (not applicable)

Audit Reports

The annual securities report is available for public inspection through Electronic Disclosure for Investors' Network (EDINET) and at the Japan Securities Dealers Association for a certain period.